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A partner's outside basis is generally not a partnership item in the absence of a section 754 election. See Treas. Reg. 301.6231(a)(3)-1(a)(3)(754 election makes outside basis a partnership item). See [Dial USA v. Commissioner](#), 95 T.C. 1 (1990)

In the absence of such an election (or similar election) outside basis is generally not a partnership item. Almost all of the components of a partner's outside basis (including contributions to the partnership) are partnership items, however. Compare section 705 with the regulations you cite. Both the taxpayer and the government are bound by the partnership's reporting of these items that go into outside basis absent a TEFRA proceeding to determine these amounts. See [Roberts v. Commissioner](#), 94 T.C. 853, 860 (1990).

So you are correct that you must determine the contributions in the partnership proceeding in order to determine the partners' outside bases. See [Nussdorf v. Commissioner](#) (contributions are partnership items); [University Heights v. Commissioner](#), 97 T.C. 278 (1991)(components of outside basis properly determined in TEFRA proceeding; [Allen Family Foods v. Commissioner](#), T.C. Memo.